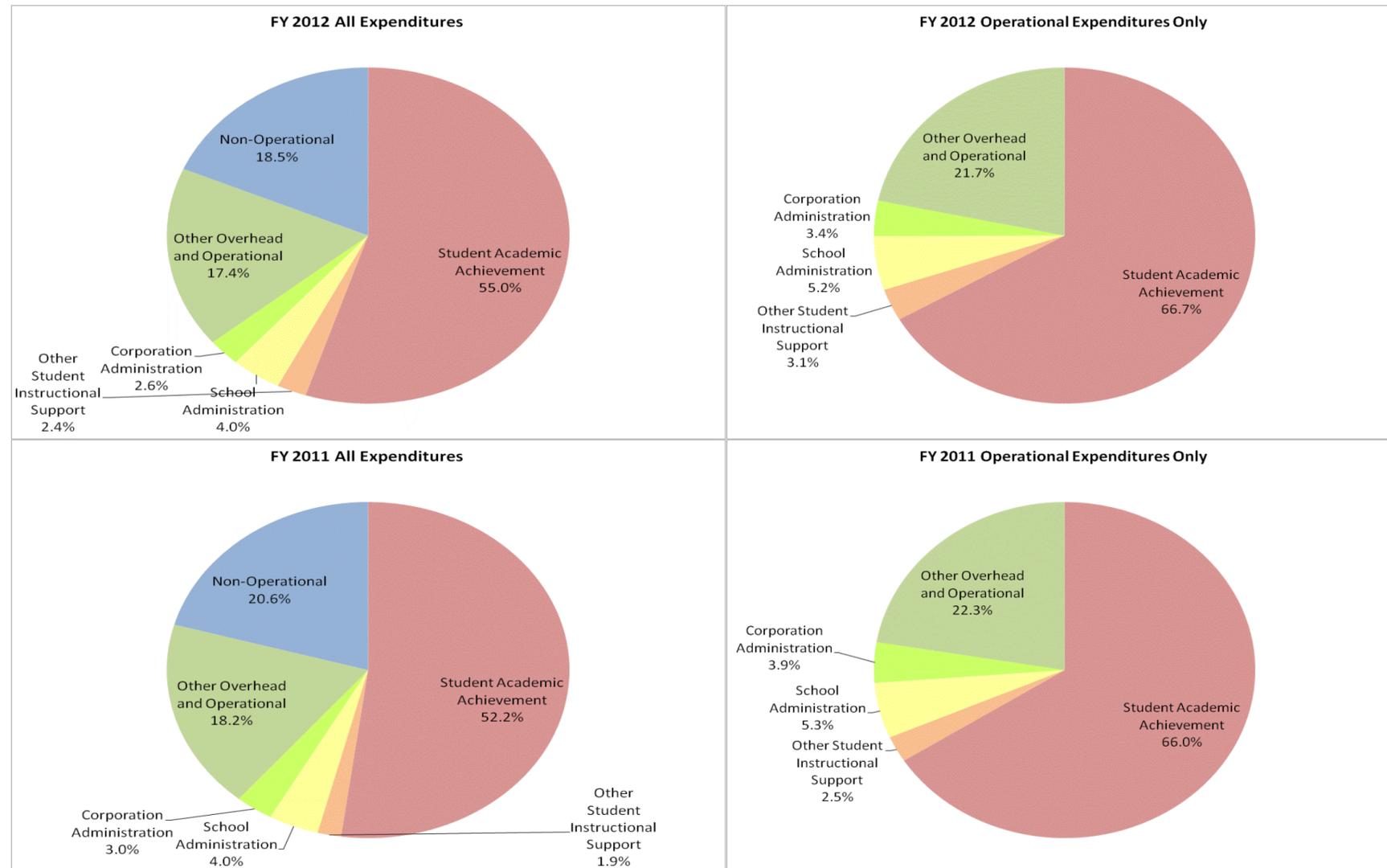


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Adams Schools (35)

South Adams Schools (35)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$6,464,115	53.1%	\$8,254,427	53.2%	\$7,481,942	52.2%	\$7,913,222	55.0%
Student Instructional Support	\$1,036,767	8.5%	\$1,020,848	6.6%	\$849,993	5.9%	\$919,149	6.4%
Overhead and Operational	\$2,867,003	23.5%	\$3,017,605	19.4%	\$3,050,407	21.3%	\$2,882,370	20.1%
Nonoperational	\$1,814,502	14.9%	\$3,232,438	20.8%	\$2,961,897	20.6%	\$2,661,109	18.5%
Grand Total	\$12,182,387		\$15,525,318		\$14,344,239		\$14,375,850	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	59.7%	58.1%	61.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Adams Schools (35)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$322,332	\$332,853	\$354,423		10%	6%
	11100 Regular Programs; Elementary	\$2,415,183	\$3,061,476	\$2,917,457	\$2,878,477	19%	-6%	-1%
	11200 Regular Programs; Middle/Junior High	\$10,457	\$972	\$869,162	\$812,881	> 500%	> 500%	-6%
	11300 Regular Programs; High School	\$1,502,461	\$2,094,387	\$1,515,361	\$1,440,748	-4%	-31%	-5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$53,231	\$37,773	\$44,553		-16%	18%
	11420 Vocational Education; Agriculture B	\$61,550	\$65,386	\$59,094	\$55,086	-11%	-16%	-7%
	11450 Vocational Education; Consumer and Homemaking	\$33,546	\$65,748	\$44,704	\$66,583	98%	1%	49%
	11470 Vocational Education; Business Education	\$234	\$5,302	\$202	\$0	-100%	-100%	-100%
	11480 Vocational Education; Industrial Education A	\$56,648	\$67,698	\$62,178	\$59,836	6%	-12%	-4%
	11490 Vocational Education; Industrial Education B	\$46,072	\$57,187	\$55,221	\$53,839	17%	-6%	-3%
	11510 Vocational Education; Cooperative Education	\$0	\$6,079	\$893	\$5,945		-2%	> 500%
	11590 Other Vocational Education Programs	\$0	\$11,616	\$13,576	\$90,377		> 500%	> 500%
	12110 Gifted And Talented; Gifted and Talented	\$12,887	\$8,996	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,327	\$421	\$3,169		-90%	> 500%
	12350 Physical Impairment; Homebound	\$0	\$842	\$2,858	\$258		-69%	-91%
	12510 Culturally Different; Communication Disorders	\$0	\$4,920	\$1,117	\$0		-100%	-100%
	12520 Culturally Different; Compensatory	\$32,218	\$79,079	\$55,844	\$79,692	147%	1%	43%
	12710 Equal Opportunity At Risk	\$38,677	\$55,291	\$60,312	\$61,716	60%	12%	2%
	12810 Special Education Preschool	\$0	\$24,750	\$59,354	\$56,604		129%	-5%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$16,818			
	14300 Summer School Programs; High School	\$39,364	\$60,299	\$16,421	\$19,785	-50%	-67%	20%
	16100 Remediation Testing	\$4,003	\$0	\$2,307	\$7,374	84%		220%
	16200 Preventive Remediation	\$26,483	\$174,998	\$70,990	\$70,898	168%	-59%	0%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip.	\$0	\$107,704	\$43,102	\$11,712		-89%	-73%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$476,266	\$659,822	\$463,545	\$576,442	21%	-13%	24%
	22110 Improvement of Instruction; Service Area Direction	\$2,173	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,784	\$227,978	\$18,529	\$26,544	-35%	-88%	43%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$42,131	\$74,334	\$24,701		-41%	-67%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$47,080	\$8,807	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$108,497	\$162,968	\$170,979	\$183,538	69%	13%	7%
	22230 Library/Media Services; Audiovisual	\$1,963	\$846	\$0	\$263	-87%	-69%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$56,118	\$0	\$0	\$0	-100%		
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$140,948	\$43,923	\$220,776		57%	403%
	22360 Instruction, Related Technology; Network Support	\$0	\$418,188	\$275,898	\$332,662		-20%	21%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,724	\$2,375	\$0		-100%	-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$2,539	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$74,859	\$115,830	\$127,905		71%	10%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$145,479	\$149,999	\$95,329	\$229,613	58%	53%	141%
	26497 2007 Account Code - Teachers Retirement Fund	\$247,298	\$0	\$0	\$0			
Student Academic Achievement Total		\$5,405,441	\$8,254,427	\$7,481,942	\$7,913,222	46%	-4%	6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$12,937	\$0	\$12,988		0%	
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$30,972			
	21130 Attendance and Social Work Services; Social Work Services	\$2,649	\$54,413	\$0	\$0	-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$3,317	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$207,247	\$180,549	\$224,696	\$245,711	19%	36%	9%
	21230 Guidance Services; Appraisal Services	\$1,120	\$947	\$120	\$1,572	40%	66%	> 500%
	21290 Guidance Services; Other Guidance Services	\$8,850	\$0	\$0	\$0	-100%		
	21310 Health Services; Service Area Direction	\$3,200	\$0	-\$100	\$0	-100%		
	21320 Health Services; Medical Services	\$300	\$0	\$0	\$0	-100%		
	21330 Health Services; Dental Services	\$200	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$23,984	\$38,402	\$37,165	\$50,273	110%	31%	35%
	21390 Health Services; Other Health Services	\$0	\$0	\$2,001	\$0			-100%
	21420 Psychological Testing	\$6,811	\$83	\$0	\$0	-100%	-100%	
	21430 Psychological Counseling	\$44,536	\$1,845	\$7,086	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Adams Schools (35)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21890 Special Education Administration; Other Special Education Administration	\$23,272	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$371,042	\$562,615	\$454,268	\$443,801	20%	-21%	-2%
	24900 Other Support Services, School Administration	\$141,418	\$169,057	\$124,758	\$133,832	-5%	-21%	7%
Student Instructional Support Total		\$837,947	\$1,020,848	\$849,993	\$919,149	10%	-10%	8%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,951	\$27,754	\$29,291	\$25,607	17%	-8%	-13%
	23150 Board of Education; Legal Services	\$66,846	\$37,477	\$17,005	\$9,384	-86%	-75%	-45%
	23160 Board of Education; Promotion Expenses	\$353	\$195	\$1,214	\$1,300	268%	> 500%	7%
	23190 Board of Education; Other Governing Body Services	\$12,010	\$9,716	\$37,356	\$15,561	30%	60%	-58%
	23210 Executive Administration; Office of The Superintendent	\$157,677	\$232,130	\$196,092	\$200,265	27%	-14%	2%
	23290 Executive Administration; Other Executive Administration Services	\$12,565	\$216	\$19,089	\$1,050	-92%	387%	-94%
	25160 Fiscal Services; Financial Accounting	\$48,337	\$59,974	\$58,993	\$64,620	34%	8%	10%
	25191 Other Fiscal Services; Refund of Revenue	\$60	\$15,760	\$536	\$44	-27%	-100%	-92%
	25195 Other Fiscal Services; Bank Account Service Charge	-\$308	\$165	\$45	\$144		-13%	221%
	25300 Printing, Publishing, and Duplicating Services	\$50,529	\$40,426	\$73,458	\$56,139	11%	39%	-24%
	25750 Personnel Services; Health Services	\$0	\$2,476	\$3,240	\$4,599		86%	42%
	25920 Ditch Assessments	\$248	\$201	\$292	\$267	7%	33%	-9%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$996,535	\$1,199,837	\$1,105,503	\$1,031,807	4%	-14%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,312	\$3,392	\$6,707	\$6,119	-16%	80%	-9%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$103,060	\$108,670	\$51,571	\$69,815	-32%	-36%	35%
	26700 Operation and Maintenance of Plant Services; Insurance	\$129,058	\$101,578	\$62,955	\$81,019	-37%	-20%	29%
	27010 Student Transportation; Service Area Direction	\$7,402	\$0	\$0	\$0	-100%		
	27100 Student Transportation; Vehicle Operation	\$213,051	\$391,979	\$436,378	\$443,139	108%	13%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$174,603	\$169,625	\$221,518	\$206,978	19%	22%	-7%
	27400 Student Transportation; Purchase of School Buses	\$114,646	\$89,258	\$158,682	\$76,149	-34%	-15%	-52%
	27500 Student Transportation; Insurance on Buses	\$27,993	\$10,797	\$0	\$12,138	-57%	12%	
	27900 Student Transportation; Other Student Transportation Services	\$13,933	\$33,594	\$21,310	\$25,881	86%	-23%	21%
	31200 Food Services Operations; Food Preparation and Dispensing	\$293,605	\$478,680	\$542,769	\$540,891	84%	13%	0%
	31900 Other Food Services	\$0	\$3,705	\$6,403	\$9,457		155%	48%
Overhead and Operational Total		\$2,451,466	\$3,017,605	\$3,050,407	\$2,882,370	18%	-4%	-6%
Nonoperational								
	33200 Community Recreation	\$23,344	\$11,423	\$16,075	\$13,786	-41%	21%	-14%
	33400 Athletic Coaches	\$101,976	\$139,135	\$182,547	\$187,616	84%	35%	3%
	33990 Other Community Services; Other	\$24,246	\$2,826	\$46,789	\$10,532	-57%	273%	-77%
	43000 Facilities Acquisition and Construction; Professional Services	\$74,348	\$400	\$0	\$0	-100%	-100%	
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$11,289	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$838,515	\$394,742	\$371,950	\$171,477	-80%	-57%	-54%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$519,602	\$519,622	\$519,602		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$28,352	\$9,200	\$49,259	\$2,259	-92%	-75%	-95%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,560	\$16,919	\$7,177	\$10,513	-16%	-38%	46%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,766	\$193,009	\$48,291	\$28,137	-87%	-85%	-42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,716	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,675,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$54,284	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$431,085	\$205,000	\$655,000	\$675,000	57%	229%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$10,243	\$1,065,000	\$1,042,000		> 500%	-2%
	60700 Nonprogramed Charges; Scholarships	\$0	\$656	\$188	\$188		-71%	0%
Nonoperational Total		\$1,777,197	\$3,232,438	\$2,961,897	\$2,661,109	50%	-18%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$119,226	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$437,378	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$32,320	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,069,190	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$691	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$51,531	\$0	\$0	\$0			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Adams Schools (35)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund Total		\$1,710,336	\$0	\$0	\$0			